



राजपत्र, हिमाचल प्रदेश

(असाधारण)

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

शिमला, सोमवार, 20 जनवरी, 2003/30 योष, 1924

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 1 जनवरी, 2003

संख्या ६० एक्स० एन०-एफ० (13) १/९६ (VI).—हिमाचल प्रदेश के राज्यपाल, का समाधान हो गया है, कि लोक हित में ऐसा करना आवश्यक और समाचीन है ;

ग्रन्त: हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश साधारण विक्रय [कर अधिनियम, 1968 (1968 का 24) की धारा 42-क की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राजपत्र, हिमाचल प्रदेश (असाधारण) में प्रथम अक्तूबर, 1992 को प्रकाशित इस विभाग की अधिसूचना संख्या १-१२/७३-६० एण्ड टी ०-iii, तारीख 25 सितम्बर, 1992 द्वारा अधिसचित हिमाचल प्रदेश सामान्य विक्रय कर (कर का आस्थगित संदाय) स्कीम, 1992 में और संशोधन करने के लिए निम्नलिखित स्कीम बनाते हैं, अर्थात् :—

1. संक्षिप्त नाम.—इस स्कीम का संक्षिप्त नाम हिमाचल प्रदेश साधारण विक्रय कर (कर का आस्थगित संदाय) संशोधन स्कीम, 2003 है।

3466-राजपत्र/2003-20-1-2003—1,882.

(3135)

मूल्य : 1 रुपया

2. पैरा 2 का संशोधन.—हिमाचल प्रदेश साधारण विक्रय कर (कर का आस्थगित संदाय) संशोधन स्कीम, 1992 के पैरा 2 में—

(i) उप-पैरा (xvi) में “between 1-4-1991 and 31-3-1999 and on or after”,— शब्दों, चिन्हों और अंकों के स्थान पर “between 1-4-1991 and 31-3-1999 and includes those units which came into commercial production between 1-4-1999 and 31-3-2001 but had taken effective steps before 1-4-1999 and which are notified by the commissioner as the case may be and also”, शब्द, चिन्ह और अंक प्रतिस्थापित किए जाएंगे; और

(ii) विद्यमान उप-पैरा (xxi) के स्थान पर निम्नलिखित प्रतिस्थापित किया जाएगा, अर्थात् :—

“(xxi) ‘Prestigious cement industrial unit’ means any new industrial unit manufacturing cement which came into commercial production between 1-10-1996 and 31-3-1999 and also includes those units which came into commercial production between 1-4-1999 and 31-3-2001 but had taken effective steps before 1-4-1999 and which are notified by the Commissioner as the case may be, and is registered with the Empowered Committee on or after 1-10-1996 having a fixed capital investment of atleast Rs. 75 crores and employing on regular basis in all categories of posts, atleast 200 persons or 50% of employees in its total manpower whichever is greater, who are bona fide residents of Himachal Pradesh and such industrial unit,—

(a) is based on local raw-materials, or
 (b) carries out value addition of 50% or more, or
 (c) undertakes to export (outside the country) 50% or more of its produce, or
 (d) deserves to be considered as prestigious cement industrial unit in the opinion of the Empowered Committee.

EXPLANATION :—

“effective steps” means,—

(i) possession of land;
 (ii) incurring of atleast 50% of estimated expenditure on building as per project report;
 (iii) placing firm orders of atleast 50% of the estimated cost of plant and machinery, as per project report; and
 (iv) registration of the industrial unit with the registering authority or the authority approved by competent authority of the Industries Department, before 1-4-1999”.

ग्रामाधारण

हस्ताक्षरित/—
सचिव ।

[Authoritative English text of this Department Notification No. EXN-F(13)1/96 (vi), dated 1st January, 2003 as required under Clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 1st January, 2003

No. EXN-F (13) 1/96 (vi).—Whereas the Governor of Himachal Pradesh is satisfied that it is necessary and expedient so to do in the public interest ;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 42-A of the Himachal Pradesh General Sales Tax Act, 1968 (Act No. 24 of 1968), the Governor of Himachal Pradesh is pleased to make the following scheme further to amend the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Scheme, 1992 notified *vide* this Department Notification No. 1-12/73 E&T-III, dated the 25th September, 1992, published in the Rajpatra, Himachal Pradesh (Extra-ordinary) on 1st October, 1992, namely :—

1. Short title.—This Scheme may be called the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Amendment Scheme, 2003.

2. Amendment of para 2.—In para 2 of the Himachal Pradesh General Sales Tax (Deferred Payment of Tax) Amendment Scheme, 1992.—

(i) In sub-para (xvi) for the words, signs and figures “on or after between 1-4-1991 and 31-3-1999 and” the words, signs and figures “between 1-4-1991 and 31-3-1999 and includes those units which came into commercial production between 1-4-1999 and 31-3-2001 but had taken effective steps before 1-4-1999 and which are notified by the Commissioner, as the case may be, and also” shall be substituted ; and

(ii) for the existing sub-para (xxi), the following shall be substituted, namely :—

“(xxi) ‘prestigious cement industrial unit’ means any new industrial unit manufacturing cement which come into commercial production between 1-10-1996 and 31-3-1999 and also includes those units which came into commercial production between 1-4-1999 and 31-3-2001 but had taken effective steps before 1-4-1999 and which are notified by the Commissioner, as the case may be, and is registered with the Empowered Committee on or after 1-10-1996 having a fixed capital investment of atleast Rs. 75 crores and employing on regular basis in all categories of posts, atleast 200 persons or 50% of employees in its total manpower whichever is greater, who are bonafide residents of Himachal Pradesh, and such industrial unit,—

- (a) is based on local raw-materials, or
- (b) carries out value addition of 50% or more, or
- (c) undertakes to export (outside country) 50 % or more of its produce, or
- (d) deserves to be considered as prestigious cement industrial unit in the opinion of the Empowered Committee.

EXPLANATION :—

“effective steps” means,—

- (i) possession of Land;
- (ii) incurring of atleast 50% of estimated expenditure on building as per project report;
- (iii) placing firm orders of atleast 50% of the estimated cost of plant and machinery, as per project report; and
- (iv) registration of the industrial unit with the registering authority or the authority approved by competent authority of the Industries Department,

before 1-4-1999.”

By order,

Sd/-
Secretary.